

FY26 Work Plan - May 2025 to April 2026: Government Finance Statistics (GFS) - MIDYEAR OUTTURN at October 31, 2025

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2025 - April 2026 (in person-days) | | | Number of Missions/ Activities | Update as at Oct 31, 2025 (in person-days) | | | Number of Missions/ Activities | % Delivery | Delivery Status | Modality | Milestones | Comments | Planned Date | Experts |
|-------------------------------|---|--------------|--|--|---|------------|-------|-----------------------------------|---|------------|-------|-----------------------------------|------------|----------------------|------------|---|----------|-------------------|------------|
| | | | | | PFTAC resident advisors | ST experts | Total | | PFTAC resident advisors | ST experts | Total | | | | | | | | |
| Government Finance Statistics | Strengthen compilation and dissemination of fiscal statistics | Cook Islands | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Strengthening data analysis and building in quality assurance | 12 | - | 12 | 1 | 12 | - | 12 | 1 | 100% | Jul 21 - Aug 1, 2025 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis. | | Jul 14 - 25, 2025 | McDonagh |
| | | | Source data are adequate for the compilation of these macroeconomic statistics | | | | | | | | | | | | | 1. The data sources for the budgetary subsector of central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions. | | | |
| | | | Legal and institutional environment are adequate for the compilation and dissemination of statistics | | | | | | | | | | | | | 1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels. 2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist. 3. National GFS experts are involved in the updates to the chart of accounts and other changes to the format and contents of the source datasets, to ensure the needs of fiscal statistics are met. | | | |
| | | Fiji | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Working towards consolidated general government compilation | 12 | - | 12 | 1 | 12 | - | 12 | 1 | 0% | Dec 1 - 12, 2025 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary subsector of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis. | | Dec 1 - 12, 2025 | McDonagh |
| | | | Legal and institutional environment are adequate for the compilation and dissemination of statistics | | | | | | | | | | | | | 1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels. 2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist. | | | |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | | Statistical techniques are sound | | | | | | | | | | | | | 1. Documented and transparent adjustments to the source data and/or compilation methods are made as appropriate, without the use of automated residuals designed to minimize statistical discrepancies and other internal inconsistencies with the GFS dataset. 2. Statistical discrepancies are calculated and are easily available for the compilers to review. | | | |
| | | FSM | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations Continued development of GFS outputs | - | - | - | - | 12 | - | 12 | 1 | 0% | Mar 2 - 13, 2026 | In-country | A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis. | | | McDonagh |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | | Statistical techniques are sound | | | | | | | | | | | | | Automated consistency checks are embedded within the GFS production systems (including Excel spreadsheets). GFSM 2014 mapping is embedded within the chart of accounts of the financial management information system (FMIS), with no or little manual adjustments required. | | | |
| | | Kiribati | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Developing balance sheet statistics and expanding coverage to non-financial public corporations | - | 9 | 9 | 1 | - | 9 | 9 | 1 | 0% | Jan 26 - 30, 2026 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis. 4. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis. | | Jan 19 - 23, 2026 | Ten Buuren |
| | | | Source data are adequate for the compilation of these macroeconomic statistics | | | | | | | | | | | | | 1. Data on transactions (or stocks) excluded from the scope of the primary data sources, such as transactions in-kind (or financial liabilities other than government loans), are collected from supplementary sources. 2. Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework. | | | |
| | | RMI | A new data set has been compiled and disseminated internally and/ or to the public | Expanding coverage to general government operations - Establish high-frequency compilation of aggregate data | 5 | - | 5 | 1 | 5 | - | 5 | 1 | 0% | Feb 2 - 6, 2026 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. | | Feb 2 - 6, 2026 | McDonagh |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. The coverage of the source data is verified against the institutional unit list, so as to avoid inadvertent double-counting, omission or misclassification of units. 2. The institutional unit list is applied consistently by the different teams involved in the compilation of GFS, PSDS and other domains of macroeconomic statistics | | | |
| | | Nauru | A new data set has been compiled and disseminated internally and/ or to the public | Expanding coverage to general government operations | 5 | - | 5 | 1 | 5 | - | 5 | 1 | 100% | Oct 13 - 17, 2025 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. | | Sep 15 - 19, 2025 | McDonagh |
| | | | Source data are adequate for the compilation of these macroeconomic statistics | | | | | | | | | | | | | Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework | | | |

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2025 - April 2026 (in person-days) | | | Number of Missions/ Activities | Update as at Oct 31, 2025 (in person-days) | | | Number of Missions/ Activities | % Delivery | Delivery Status | Modality | Milestones | Comments | Planned Date | Experts |
|---------|-----------|-----------------|--|---|---|------------|-------|-----------------------------------|---|------------|-------|-----------------------------------|------------|--|------------|---|----------|----------------------|----------------------|
| | | | | | PFTAC resident advisors | ST experts | Total | | PFTAC resident advisors | ST experts | Total | | | | | | | | |
| | | | Legal and institutional environment are adequate for the compilation and dissemination of statistics | | | | | | | | | | | | | A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist. | | | |
| | | Niue | A new data set has been compiled and disseminated internally and/ or to the public | Expanding GFS coverage - Automating the mapping from FMIS to produce GFS data | 5 | - | 5 | 1 | 5 | - | 5 | 1 | 100% | Aug 11 - 15, 2025 | In-country | 1. Experimental GFS outputs for the budgetary central government subsectors have been produced. 2. Regular business process for the compilation of the budgetary central government data has been established. 3. The authorities independently maintain the compilation of the basic GFS statements for the budgetary central government subsector. | | Aug 4 - 8, 2025 | McDonagh |
| | | | Source data are adequate for the compilation of these macroeconomic statistics | | | | | | | | | | | | | 1. Chart of accounts is compatible with the GFSM 2014 nomenclature. 2. Source data are available in a machine-readable format that minimizes the need for manual processing beyond the application of conceptual adjustments. 3. Source data comprehensively covers both current and development revenue and expenditure. | | | |
| | | Palau | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations | 5 | - | 5 | 1 | 5 | - | 5 | 1 | 0% | Apr 13 - 17, 2026 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis. 4. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis. | | Jan 26 - 30, 2026 | McDonagh |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | Samoa | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Continued development of GFS outputs | 12 | - | 12 | 1 | 12 | - | 12 | 1 | 100% | Jun 30 - Jul 9, 2025 | In-country | 1. A full set of GFS tables for the extrabudgetary subsector of the general government is compiled by the statistical authorities and disseminated on an annual basis. 2. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis. | | Jun 30 - Jul 9, 2025 | McDonagh |
| | | | Legal and institutional environment are adequate for the compilation and dissemination of statistics | | | | | | | | | | | | | 1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels. 2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist. | | | |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | Solomon Islands | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Expanding coverage beyond budgetary central government | 5 | - | 5 | 1 | - | - | - | - | 0% | Will be funded from Data for Decisions (D4D) Thematic Fund | | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis. | | Nov 17 - 21, 2025 | McDonagh |
| | | | Source data are adequate for the compilation of these macroeconomic statistics | | | | | | | | | | | | | 1. Metadata (or detailed notes, communication from suppliers or similar) are available to identify instances where the conceptual adjustments to the values are required to bridge the source data to the GFSM 2014 framework. 2. The data sources for the budgetary subsector of central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions. 3. The data sources for the subsectors of general government (or public sector) other than the budgetary central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions. | | | |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | Tonga | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Improving process for compilation of GFS | 12 | - | 12 | 1 | - | 12 | 12 | 1 | 100% | Aug 11 - 22, 2025 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis. | | Oct 13 - 24, 2025 | McDonagh/ Dr La Boer |
| | | | Source data are adequate for the compilation of these macroeconomic statistics | | | | | | | | | | | | | 1. Data on transactions (or stocks) excluded from the scope of the primary data sources, such as transactions in-kind (or financial liabilities other than government loans), are collected from supplementary sources. 2. Metadata (or detailed notes, communication from suppliers or similar) are available to identify instances where the conceptual adjustments to the values are required to bridge the source data to the GFSM 2014 framework. 3. Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework. 4. The data sources for the budgetary subsector of central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions. | | | |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | | A new data set has been compiled and disseminated internally and/ or to the public | | | | | | | | | | | | | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. | | | |

| TA Area | Objective | Country | Outcome Targeted | Activity | May 2025 - April 2026 (in person-days) | | | Number of Missions/ Activities | Update as at Oct 31, 2025 (in person-days) | | | Number of Missions/ Activities | % Delivery | Delivery Status | Modality | Milestones | Comments | Planned Date | Experts |
|-------------|-----------|----------|--|--|---|------------|-------|-----------------------------------|---|------------|-------|-----------------------------------|------------|-------------------|------------|--|----------|-------------------|----------------------------|
| | | | | | PFTAC resident advisors | ST experts | Total | | PFTAC resident advisors | ST experts | Total | | | | | | | | |
| | | Tuvalu | Source data are adequate for the compilation of these macroeconomic statistics | GFS for BCG operations - Development of national compilation process | 5 | - | 5 | 1 | 5 | - | 5 | 1 | 100% | Sep 22 - 26, 2025 | In-country | 1. Data on transactions (or stocks) excluded from the scope of the primary data sources, such as transactions in-kind (or financial liabilities other than government loans), are collected from supplementary sources. 2. Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework. | | Sep 22 - 26, 2025 | McDonagh |
| | | | Statistical techniques are sound | | | | | | | | | | | | | 1. GFSM 2014 mapping is embedded within the chart of accounts of the financial management information system (FMIS), with no or little manual adjustments required. 2. Manual quality checks are performed and documented as part of the compilation cycle, and include the explanation of any material movements in the data. | | | |
| | | Vanuatu | A new data set has been compiled and disseminated internally and/ or to the public | Compilation of GFS for GG operations - Focus on balance sheet data | - | 11 | 11 | 1 | 5 | - | 5 | 1 | 0% | Nov 24 - 28, 2025 | In-country | 1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis. | | Aug 18 - 22, 2025 | HQX - De La Beer/ McDonagh |
| | | | Legal and institutional environment are adequate for the compilation and dissemination of statistics | | | | | | | | | | | | | 1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels. 2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist. | | | |
| | | | Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices | | | | | | | | | | | | | 1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories. | | | |
| | | | Statistical techniques are sound | | | | | | | | | | | | | 1. Documented and transparent adjustments to the source data and/or compilation methods are made as appropriate, without the use of automated residuals designed to minimize statistical discrepancies and other internal inconsistencies with the GFS dataset. 2. Statistical discrepancies are calculated and are easily available for the compilers to review. | | | |
| | | Regional | Authorities have a baseline understanding of the current state of Government Finance Statistics compilation and dissemination and opportunities to strengthen these capacities | Regional Workshop - Government Finance Statistics (GFS) and Public Sector Debt Statistics (PSDS) | 10 | 11 | 21 | 1 | 10 | 11 | 21 | 1 | 100% | Aug 25 - 29, 2025 | In-country | Participants trained on GFS concepts | | Aug 25 - 29, 2025 | McDonagh/ HQX - De La Beer |
| Total Days: | | | | 88 | 31 | 119 | 13 | | | | | | | | | | | | |

Updated Mid-FY26 Workplan:

Change from Baseline Plan:

Outturn at Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

| | | | |
|-----|-----|-----|-----|
| 88 | 32 | 120 | 13 |
| 0% | 3% | 1% | 0% |
| 49 | 23 | 72 | 7 |
| 56% | 74% | 61% | 54% |
| 56% | 72% | 60% | 54% |